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### LEGISLATIVE SUPPLEMENT

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**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF REVENUE, REHABILITATION  
AND DISASTER MANAGEMENT

**NOTIFICATION**

The 4th January, 2019

**No. G.S.R. 4/Const./Art.309/2019.-** In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules, for regulating the recruitment and conditions of Service of persons appointed to the Punjab Naib-Tehsildars (Group-B) Service, namely:-

**RULES**

**1. Short title, commencement and applicability.-** (1) These rules may be called the Punjab Naib-Tehsildars (Group B) Service Rules, 2019.

(2) They shall come into force on and with effect from the date of their publication in the Official Gazette.

(3) They shall apply to the posts specified in Appendix 'A' to these rules.

**2. Definitions.-** (1) In these rules, unless the context otherwise requires,-

(a) 'Appendix' means an Appendix appended to these rules;

(b) 'Commissioner' means the Commissioner of a Division;

(c) 'Financial Commissioner' means the Financial Commissioner, Revenue;

(d) 'Government' means the Government of the State of Punjab in the Department of Revenue, Rehabilitation and Disaster Management; and

(e) 'Service' means the Punjab Naib-Tehsildars (Group B) Service.

(2) The words and expressions used but not defined in these rules, shall have the same meaning as respectively assigned to them in the Punjab Civil Services (General and Common Conditions of Service) Rules, 1994.

**3. Number and character of posts.-** The Service shall comprise the posts specified in Appendix 'A':

Provided that nothing in these rules shall affect the inherent right of the

Government to add to or reduce the number of such posts or to create new posts with different designations and scales of pay, whether permanently or temporarily.

**4. Appointing Authority.-** Appointment to the Service shall be made by the Financial Commissioner .

**5. Pay of members of the Service.-** The members of the Service shall be entitled to such scales of pay, as may be authorized by the Punjab Government, from time to time. The scales of pay, at present, in force in respect of the members of the Service, are given in Appendix 'A'.

**6. Method of appointment and qualification.-** (1) Appointment to the Service shall be made in the manner specified in Appendix "B" :

Provided that if no suitable candidate is available for appointment by promotion or by direct recruitment, then the appointment to the Service may be made by transfer from the persons holding the same post under the State Government .

(2) No person shall be appointed to the Service, unless he possesses the qualifications and experience, as specified in Appendix "B".

(3) Appointment to the Service shall be made from amongst the candidates whose names have been duly entered in the Registers of candidates maintained under rule 7 on the basis of roster points as under:-

Register-A (For direct appointment):- 1,3,5,7,9,11,13,15,17, 19,21,23, 25, 27,29,31,35,37,39,41,43,45,47,49,51, 53,55,57,59,61,63, 65,69,71,73, 75,77,79,81,83,85,87,89,91,93,95,97.

Register- B (For Kanungos):- 2,4,6,8,10,12,14,16,18,20,22, 24,26, 28, 30, 32,34,36,38, 40,42,44, 46,48,50,52,54, 56,58,60,62,64,66,68, 70,72, 74,76,78,80,82,84,86,88, 90,92,94,96,98,100.

Register-C (For Senior Assistants working in the offices of Deputy Commissioners):- 33, 67,99.

**7. Registers to be maintained.-** (1) The following registers of candidates shall be maintained by the Government, namely:-

- (i) Register 'A' in which shall be entered the names of candidates for direct appointment on the basis of the recommendations of the recruiting authority in the order of merit assigned to them by such authority, provided that the candidate joins within the stipulated time.

- (ii) Registers 'B' and 'C' in which shall be entered the names of the candidates for appointment by promotion from the categories mentioned in Appendix "B":

Provided that mere entry of name of a person in a Register of candidates shall not confer upon him any right of appointment to the Service.

(2) Selection of candidate for the posts in connection with Register 'A', as specified in Rule 6, shall be carried out by the Punjab Public Service Commission.

**8. Enlistment of candidates.-** (1) The Divisional Commissioners shall recommend to the Government, the names of eligible candidates in order of inter-se seniority from their respective divisions for inclusion of the names in Register-B and Register-C. The inter-se seniority of eligible candidates in each Register shall be based on seniority in the cadre. Only those candidates shall be eligible for consideration who fulfill the following conditions, namely:-

- (i) the candidate must have passed the departmental examinations, as may be specified by the Government from time to time; and
- (ii) the candidate must possess the required experience as specified in Appendix "B" to these rules.

(2) The Financial Commissioner shall check the eligibility of the recommended names and enter the names of the eligible recommended candidates in the order of seniority in Register "B"/Register "C". In case a candidate who failed to be considered for promotion, due to not having passed the departmental examinations, becomes eligible at a later date for promotion, after passing the departmental examinations, he shall be considered for promotion in subsequent promotion proceedings based on his position in the seniority list. Seniority of such a candidate shall be determined on the date of his promotion and he shall have no right to claim seniority over candidates promoted in earlier proceedings. Each promotion proceedings shall be based on seniority-cum-merit.

**9. Departmental Examination and Training.-** A person appointed to the Service by direct recruitment or by transfer shall,-

(i) undergo satisfactorily the course of training as may be specified by the Government from time to time, unless exempted by the Financial Commissioner; and

(ii) be required to qualify the departmental examinations, as may be

specified by the Government from time to time, and as per the Punjab Civil Services (General and Common Conditions of Service) Rules, 1994, as amended from time to time :

Provided that if any member of the Service has qualified the examination by the prescribed standard prior to his appointment to the Service, he shall not be required to qualify the Departmental Examination again.

**10. Discipline, punishment and appeal.-** (1) In the matter of discipline, punishment and appeal, the members of the Service shall be governed by the Punjab Civil Services (Punishment and Appeal) Rules, 1970, as amended from time to time.

(2) The authority empowered to impose penalties as specified in rule 5 of the Punjab Civil Services (Punishment and Appeal) Rules, 1970 in respect of the members of the Service shall be as per Appendix "C".

**11. Application of the Punjab Civil Services (General and Common Conditions of Service) Rules, 1994.-** (1) In respect of the matters, which are not specifically provided in these rules, the members of Service shall be governed by the provisions of the Punjab Civil Services (General and Common Conditions of Service) Rules, 1994, as amended from time to time.

(2) The Punjab Civil Services (General and Common Conditions of Service) Rules, 1994, at present in force, are contained in Appendix "D".

**12. Repeal and saving.-** The Punjab Naib-Tehsildars (Class III) Service Rules, 1984, in so far as these are applicable to the members of the Service are hereby repealed:

Provided that any order issued or any action taken under the rules so repealed, shall be deemed to have been issued or taken under the corresponding provisions of these rules.

**13. Interpretation.-** If any question arises as to the interpretation of these rules, the Government in consultation with the Department of Personnel, shall decide the same.

**APPENDIX 'A'**

(See rule 1 (3) 3 and 5)

Serial Number	Designation of the Post	Number of Posts				Scale of Pay (in Rupees)
		Perma- nent	Tempo- rary	Ex- cadre	Total	
1	2	3	4	5	6	7
1.	Naib- Tehsildar	189	-	4	193	10300-34800+4800 Grade Pay

**APPENDIX 'B'**

(See rule 6, 7 and 8)

Serial No.	Designation of the Post	Percentage for appointment by		Qualification and experience for appointment by	
		Direct appointment by	Promotion	Direct appointment	Promotion
1	2	3	4	5	6
1.	Naib- Tehsildar	Forty-seven percent	Fifty-three percent	Should be a graduate from a recognised university or institution.	(i) Fifty percent from amongst District Kanungos and Kanungos, who have an experience of working as such for a minimum period of three years. Kanungo shall include the District Kanungo and District Revenue Accountant promoted from Kanungos, Kanungos appointed as Assistant Waterlogging and Senior Revenue Accountant (SRA) by way of transfer, Assistant District Kanungo, Office Kanungo, Special Kanungo, Thur Kanungo, Field Kanungo and Settlement Kanungo; and (ii) Three percent from amongst the Senior Assistants working in the offices of Deputy Commissioners, who have an experience of

working as such for a minimum period of five years. The Senior Assistants working in the offices of Deputy Commissioners shall include Sub-Divisional Accountants, Readers to Deputy Commissioners / Sub-Divisional Magistrates, Senior Revenue Accountants and District Revenue Accountants, who are appointed from the cadre of Senior Assistants of the offices of Deputy Commissioners:

Provided that the candidates should have already passed the departmental examinations, as may be specified by the Government from time to time.



**APPENDIX 'C'**

(See rule 10)

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Serial No.	Designation of the Post	Punishing Authority	Appellate Authority
1.	Naib-Tehsildar	Financial Commissioner Revenue	Minister in charge of the Department.

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**APPENDIX 'D'**

(See rule 11)

**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF PERSONNEL**  
**(PERSONNEL POLICIES I-BRANCH)**

**NOTIFICATION**

The 4th May, 1994

**No. G.S.R.33/Const./Art.309/94.**-In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, and all other powers enabling in this behalf, the Governor of Punjab is pleased to make the following rules regulating the recruitment and general and common conditions of service of persons appointed to Group 'A', Group 'B' and Group 'C' services in connection with the affairs of the State of Punjab, namely:-

**1. Short title, commencement and application-**(1) These rules may be called the Punjab Civil Services (General and Common Conditions of Service) Rules, 1994.

(2) They shall come into force at once.

(3) They shall apply to all the posts in Group 'A', Group 'B' and Group 'C' services in connection with the affairs of the State of Punjab.

**2. Definition.**-In these rules, unless the context otherwise requires-

(a) "appointing authority" means an appointing authority specified as such in the Service Rules made under article 309 of the Constitution of India in respect of any service or Post in connection with the affairs of the State of Punjab.

(b) "Board" means the Subordinate Service Selection Board, Punjab or any other authority constituted to perform its functions;

(c) "Commissioner" means the Punjab Public Service Commission;

(d) "direct appointment" means an appointment made otherwise than by promotion or by transfer of a person already in the service of Government of India or of a State Government;

(e) "Government" means the Government of the State of Punjab in the Department of Personnel and Administrative Reforms;

(f) "recognised university or institution" means,-

- (i) any university or institution incorporated by law in any of the State of India; or
- (ii) any other university or institution, which is declared by the Government to be recognised university or institution for the purposes of these rules;
- (g) “Service” means any Group ‘A’ Service, Group ‘B’ Service and Group ‘C’ Service constituted in connection with the affairs of the state of Punjab as per scales given in the Appendix.
- (h) “Service Rules” means the service rules made under article 309 of the Constitution of India regulating the recruitment and conditions of service of persons appointed to any service or post in connection with the affairs of the State of Punjab; and
- (i) “War hero” means a defence services personnel, or a para-military forces personnel, who is a bona fide resident of Punjab State and is killed or discharged from the above service on account of disability suffered by him while fighting for defending the border of the country in Kargil sector of the State of Jammu and Kashmir or fighting for the country in any other sector or similar operation on or after the first day of January, 1999 which may be notified by the State Government as undertaken for preserving the unity and integrity of the motherland. However, in exceptional cases the cases of those war heroes can also be covered under this definition who though, not bona fide residents of Punjab State, but are yet closely connected to the state of Punjab. In such exceptional cases, the express approval of the Department of Personnel will be mandatory.

**3. Nationality, domicile and character of person appointed to the Service.-** (1) No person shall be appointed to the Service unless he is,-

- (a) a Citizen of India; or
- (b) a Citizen of Nepal; or
- (c) a Subject of Bhutan; or
- (d) a Tibetan refugee who came over to India before the 1st day of January, 1962 with the intention of permanently settling in India; or
- (e) a person of India origin who has migrated from Pakistan, Burma, Sri Lanka and East African Countries of Kenya, Uganda and United Republic of Tanzania (formerly Tanganyika and Zanzibar), Zambia,

Malawi, Zaire, Ethiopia and Vietnam with the intention of permanently settling in India;

Provided that a person belonging to any of the categories (b), (c), (d) and (e) shall be person in whose favour a certificate of eligibility has been given by the Government of Punjab in the Department of Home Affairs and Justice.

(2) A person in whose case a certificate of eligibility is necessary may be admitted to an examination or interview conducted by the Commission or the Board, as the case may be, on his furnishing proof that he has applied for the certificate but he shall not be appointed to the service unless the necessary certificate is given to him by the Government of Punjab in the Department of Home Affairs and Justice.

(3) No person shall be recruited to the service by direct appointment, unless he produced,-

- (a) a certificate of character from the principal academic officer of the university, college, school or institution last attended, if any, and similar certificate from two responsible persons not being his relatives, who are well acquainted with him in his private life and are unconnected with his university, college, school or institution; and
- (b) An affidavit to the effect that he was never convicted for any criminal offence involving moral turpitude and that he was never dismissed or removed from service or any State Government or of Government of India, or of any Public Sector Undertaking.

**4. Disqualification-No person:-**

- (a) who has entered into or contracted a marriage with a person having spouse living; or
- (b) who, having a spouse living, has entered into or contracted a marriage with any person shall be eligible for appointment to the Service:

Provided that the Government, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

**5. Age.-(1)** No person shall be recruited to the Service by direct appointment, if he is less than eighteen years or is more than thirty years of age in the case of non-technical posts and thirty-five years in the case of

technical posts on the 1st day of January of the year immediately preceding the last date fixed for submission of applications by the Commission or the Board, as the case may be, or unless he is within such range of minimum and maximum age limits as may be specifically fixed by the Government from time to time:

Provided that where different lower and upper age limits have been specifically prescribed for posts in the Service Rules, these limits shall be made applicable for appointment to such posts:

Provided further that the upper age limit may be relaxed upto forty-five years in the case of persons already in the employment of the Punjab Government or any Board, Corporation, Commission or Authority under it, other State Government or the Government of India.

Provided further that in the case of candidates belonging to Scheduled Castes and other Backward Classes, the upper age limit shall be such as may be fixed by the Government from time to time.

(2) In the case of ex-servicemen, the upper age limit shall be as has been prescribed in the Punjab Recruitment of Ex-servicemen Rules, 1982, as amended from time to time.

(3) In the case of appointment on compassionate grounds on priority basis, the upper age limit shall be such as may be specifically fixed by the Government from time to time.

(4) In the case of appointment of a War-hero, who has been discharged from defence services or paramilitary forces on account of disability suffered by him or his widow or dependent member of his family, the upper age limit shall be such as may be specifically fixed by the Government from time to time.

**6. Qualification-**Subject to the provisions of these rules, the number and character of posts, method of recruitment and educational qualifications and experience for appointment to a post or posts in a Service and the departmental examination if any, shall be such as may be specified in the Service Rules made for that Service

Provided that where appointment of Group 'A' or Group 'B' non-technical post is offered to a war-hero, who has been discharged from defence services or paramilitary forces on account of disability suffered by him or his widow or dependent member of his family, under the instructions issued in this behalf by the Government, the educational qualification to

be possessed by such person shall be graduation from a recognised university. Such person who is offered Group 'A' or Group 'B' or Group 'C' non-technical post, shall not, however, be required to possess experience of technical or non-technical post at the time of his initial appointment.

**7. Probation.**-(1) A person appointed to any post in the service shall remain on probation for a period of two years, if recruited by direct appointment and one year if appointed otherwise:

Provide that.-

- (a) any period, after such appointment, spent on deputation on a corresponding or a higher post shall count towards the period of probation;
- (b) in any case of an appointment by transfer, any period of work on an equivalent or higher rank, prior to appointment to the Service, may in the discretion of the appointing authority, be allowed to count towards the period of probation;
- (c) any period of officiating appointment to the Service at the end of period of probation, shall be counted towards the period of probation.

(2) If, in the opinion of the appointing authority, the work or conduct of a person during the period of probation is not satisfactory or he has failed to pass the departmental examination, if any, prescribed in Service Rules within a period not exceeding two and a half years from the date of appointment, it may,-

(a) if such person is recruited by direct appointment dispense with his service, or revert him to a post on which he held lien prior to his appointment to the Service by direct appointment; and

(b) if such person is appointed otherwise-

- (i) revert him to his former post; or
- (ii) deal with him in such other manner as the terms and conditions of the previous appointment permit.

(3) On the completion of the period of probation of a person, the appointing authority may-

(a) if his work and conduct has in its opinion been satisfactory-

- (i) confirm such person, from the date of his appointment or from the date he completes his period of probation

satisfactorily, if he is not already confirmed; or

- (ii) declare that he has completed his probation satisfactorily, if he is already confirmed; or
- (b) if his work or conduct has not been in its opinion, satisfactory or if he has failed to pass the departmental examination, if any, specified in the Service Rules-
  - (i) dispense with his services, if appointed by direct appointment or if appointed otherwise revert him to his former post, or deal with him in such other manner as the terms and conditions of his previous appointment may permit;
  - (ii) extend his period of probation and thereafter pass such order as it could have passed on the expiry of the period of probation as specified in sub-rule (1):

Provided that the total period of probation including extension, if any, shall not exceed four years, if recruited by direct appointment and three years if appointed otherwise.

**8. Seniority.**-The seniority inter se of persons appointed to posts in each cadre of a Service shall be determined by the length of continuous service on such post in that cadre of the Service.

Provided that in the case of persons recruited by direct appointment who join within the period specified in the order of appointment or within such period as may be extended from time to time by the appointing authority subject to a maximum of four months from the date of order of appointment the order of merit determined by the Commission or the Board, as the case may be, shall not be disturbed:

Provided further that in case a person is permitted to join the post after the expiry of the said period of four months in consultation with the Commission or the Board, as the case may be, his seniority shall be determined from the date he joins the post:

Provided further that in case any person of the next selection has joined a post in the cadre of the concerned Service before the person referred to in the preceding proviso joins, the person so referred shall be placed below all the persons of the next selection who join within the time specified in the first proviso:

- (a) a person appointed by direct appointment shall be senior to a person

appointed otherwise;

- (b) a person appointed by promotion shall be senior to a person appointed by transfer;
- (c) in the case of persons appointed by promotion or transfer, the seniority shall be determined according to the seniority of such persons in the appointments from which they were promoted or transferred; and
- (d) in the case of persons appointed by transfer from different cadres their seniority shall be determined according to pay, preference being given to a persons who was drawing a higher rate of pay in his previous appointment; and if the rate of pay drawn are also the same, then by their length of service in these appointments and if the length of service is also the same, an older person shall be senior to a younger person.

**Note:-** Seniority of persons appointed on purely provisional basis or on adhoc basis shall be determined as and when they are regularly appointed keeping in view the dates of such regular appointment.

**9. Liability of members of Service to transfer.**-A member of a Service may be transferred to any post whether included in any other service or not, on the same terms and conditions as specified in rule 3.17 of the Punjab Civil Service Rules, Volume-I, Part-I.

**10. Liability to serve.**-A member of Service shall be liable to serve at any place, whether within or out of the State of Punjab, on being ordered so to do by the appointing authority.

**11. Leave, Pension and other matters.**-In respect of pay, leave, pension and all other matters not expressly provided for in these rules, a member of Service shall be governed by such rules and regulations as may have been or may hereafter be adopted or made by the competent authority.

**12. Discipline, penalties and appeals.**-(1) In the matter of discipline, punishment and appeals, a member of Service shall be governed by the Punjab Civil Services (Punishment and Appeal) Rules, 1970 as amended from time to time.

(2) The authority empowered to impose penalties specified in rule 5 of the Punjab Civil Services (Punishment and Appeal) Rules, 1970 and the appellate authority thereunder in respect of the Government employee shall be such as may be specified in the Service Rules.



**13. Liability for vaccination and re-vaccination.**-Every member of a Service shall get himself vaccinated or re-vaccinated when Punjab Government so directs by a special or general order.

**14. Oath of allegiance.**- Every member of a Service unless he has already done so, shall be required to take oath of allegiance to India and to the Constitution of India as by law established.

**15. Minimum educational and other Qualifications.**-(1) No person shall be appointed by direct appointment to the post of Clerk under the Punjab Government unless he is Matriculate in Second Division or has passed Senior Secondary Part-II Examination from a recognised university or institution.

(2) The person so appointed as Clerk in terms of sub-rule (1) shall have to qualify a test in Punjabi typewriting to be conducted by the Board or by the appointing authority at the speed of thirty words per minute within a period of one year from the date of his appointment.

(3) In case, the person fails to qualify the said test within the period specified in sub-rule (2) shall be allowed annual increment only with effect from the date he qualifies such test, but he shall not be paid any arrears for the period, for which he could not qualify the said test:

Provided that where appointment of Group 'C' non-technical post is offered to a War Hero, who has been discharged from defence services or paramilitary forces on account of disability suffered by him or his widow or dependent member of his family, under the instructions issued in his behalf by the Government, the educational qualifications to be possessed by such person shall be Matriculate from a recognised university or institution. Such person will, however, be not required to qualify the test in Punjabi typewriting as specified in sub-rule (2).

**16. Minimum educational and other qualifications for appointment to the post of Steno-typist Grade-II or Junior Scale Stenographer Grade-II.**-No person shall be appointed by direct appointment to a post of a Steno-typist Grade-II, or a Junior Scale Stenographer Grade-II under the Punjab Government, unless he-

- (a) is Matriculate in Second Division or has passed Senior Secondary Part-II examination from a recognised university or institution; and
- (b) qualifies a test in Punjabi Stenography to be held by the Board or by the appointing authority at a speed to be specified by the

Government from time to time.

**17. Knowledge of Punjabi Language.**-No person shall be appointed to any post in any service by direct appointment unless he has passed Matriculation examination with Punjabi as one of the compulsory or elective subjects or any other equivalent examination in Punjab language, which may be specified by the Government from time to time:

Provided that where a person is appointed on compassionate grounds on priority basis under the instructions issued in this behalf by the Government from time to time, the person so appointed shall have to pass an examination of Punjabi Language equivalent to Matriculation standard or he shall have to qualify a test conducted by the Language Wing of the Department of Education of Punjab Government within a period of six months from the date of his appointment:

Provided further that where educational qualifications for a post in any service are lower than the Matriculation standard, then the person so appointed shall have to pass an examination of Punjabi Language equivalent to Middle standard:

Provided further that where a War Hero, who has been discharged from defence services or paramilitary forces on account of disability suffered by him or his widow or dependent member of his family, is appointed under the instructions issued in this behalf by the Government, the person so appointed will not be required to possess aforesaid knowledge of Punjabi Language:

Provided further that where a ward of Defence Service Personnel, who is a bona fide resident of Punjab State, is appointed by direct appointment, he shall have to pass an examination of Punjabi Language equivalent to matriculation Standard or he shall have to qualify a test conducted by the Language Wing of the Department of Education of Punjab Government within a period of two years from the date of his appointment.

**18. Promotion to Group 'A' and Group 'B' Services.**-(1) (a) For promotion to the post as Head of Department would be decided strictly on the basis of merit-cum-seniority as per the instructions issued by the Government from time to time. The minimum benchmark for promotion for such post would be 'Very Good'. The officer who is graded as 'Outstanding' would supersede the officer grades as 'Very Good'.

(b) For promotion to post falling in Group 'A' other than Head of

Department, the minimum benchmark will be 'Very Good' as per instructions issued by the Government from time to time. There shall be no supersession on the basis of merit.

(c) For promotion to post falling in Group 'B', the minimum benchmark will be 'Good' and there shall be no supersession on the basis of merit.

**(2) Debarring for consideration for promotion of a Government Employee who refuses to accept promotion.**-In the event of refusal to accept promotion by a member of a service, he shall be debarred by the appointing authority from consideration for promotion for all the consecutive chances which may occur in future within a period of two years from the date of such refusal to accept promotion:

Provided that in case where the appointing authority is satisfied that a member of a service has refused to accept promotion under the circumstances beyond his control, it may exempt such a member for reasons to be recorded, therefore in writing from the operation of this rule.

**19. Power to relax.**-Where the Government is of the opinion that it is necessary to expedient so to do, it may by order, for reasons to be recorded in writing, relax any of the provisions of these rules with respect to any class or category or persons:

Provided that the provisions relating to educational qualifications and experience, if any shall not be relaxed.

**20. Over riding effect.**-The provisions of these rules shall have effect notwithstanding anything contrary contained in any rules for the time being in force for regulating the recruitment and conditions of service for appointment to public service and posts in connection with the affairs of the State.

**21. Interpretation.**-If any, question arises as to the interpretation of these rules, the Government shall decide the same.

**A.S. CHATTHA,**

Chief Secretary to Government of Punjab.

**M.P. SINGH,**

Additional Chief Secretary-cum-Financial  
Commissioner Revenue.